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Agency of Agriculture, Food & Markets
Department of Forests, Parks & Recreation
Agency of Commerce & Community Development

WORKING LANDS ENTERPRISE INITIATIVE STANDARD BUSINESS GRANT

FISCAL YEAR 2022 FULL APPLICATION GUIDE

The Working Lands Enterprise Board – a collaborative effort of Vermont Agency of Agriculture, Food, and Markets; Department of Forests, Parks, and Recreation; and Agency of Commerce and Community Development – announce the availability of grant funds to support the development of Vermont-based agriculture and forest products businesses.

KEY DATES

Request for Application Release: September 10, 2021

Application Opens for Submissions: September 21, 2021

Application Deadline: November 1, 2021, at 11:59PM

Award Notification: January 2022

Estimated Project Start: February-March 2022

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CONTACT

PROGRAMMATIC QUESTIONS

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REGISTERING IN WEBGRANTS

Applicants that have not previously registered in WebGrants will need to allow 1-2 business days for their registration to be processed. During that time, applicants will not be able to login to start an application. Please plan your application process accordingly.

Vermont Agency of Agriculture, Food and Markets (VAAFM) staff are available to provide assistance during State of Vermont business hours, Monday - Friday, 7:45 AM to 4:30 PM. Assistance may not be available shortly before deadlines.

SUBMISSION POLICY

It is the applicant's responsibility to adhere to all application instructions including the submission dates and times included in this request for applications (RFA). The Working Lands Enterprise Fund, via the Vermont Agency of Agriculture, Food & Markets (VAAFM) will accept the last validated electronic submission through the grants management system, WebGrants, prior to the posted deadline as the final and sole acceptable submission of an application. Submission or re-submission of incomplete or delayed applications after the posted deadline, barring exceptional circumstances will not be accepted. WebGrants will prevent applications from being submitted after the cut-off time. Applications must be submitted in WebGrants by the deadline indicated.

Vermont Agency of Agriculture, Food and Markets (VAAFM) staff are available to provide assistance during Stateof Vermont business hours, Monday - Friday, 7:45 AM to 4:30 PM. Assistance may not be available shortly before deadlines.

SUBMISSION CONFIRMATION

When an application has successfully been submitted, the applicant will receive a confirmation email from agriculturegrants.vermont@webgrantsmail.com. Please add this email address to your "safe senders" list. If you do not receive this confirmation, please check your junk, or spam folder.

I. PROGRAM OVERVIEW AND FUNDING ELIGIBILITY

PROGRAM PURPOSE

Approximately 20% of Vermont's working landscape is used for agricultural purposes, and 75% is forested. Vermont prospers and its unique sense of place thrives, in large part, because of intelligent investments in the people and enterprises that comprise its farm, food, and forest-based systems. Strong community engagement and support for the farm and forest sectors leads to enhanced quality of life for Vermont citizens and working lands business owners.

The mission of the Working Lands Enterprise Initiative is to grow the economies, cultures, and communities of Vermont's working landscape. The Working Lands Enterprise Board (WLEB) achieves this by making essential, catalytic investments in critical leverage points of the Vermont farm and forest economy and facilitating policy development to optimize the agricultural and forest use of Vermont lands. The Working Lands Enterprise Initiative, Act 142, created the Working Lands Enterprise Fund (WLEF) and the WLEB. The WLEB is made up of private sector members throughout the supply chains of agriculture and forestry, and staff from the Vermont Agency of Agriculture, Food, and Markets; Vermont Department of Forests, Parks & Recreation; Vermont Agency of Commerce and Community Development; Vermont Housing & Conservation Board; Vermont Economic Development Authority; and Vermont Sustainable Jobs Fund.

HISTORY OF SUCCESS TO DATE

Since its formation in August 2012, the WLEB has awarded over \$7 million in grant funds to 250 grantees, leveraging more than \$11 million in matching funds. For a list of previously funded projects, visit https://workinglands.vermont.gov/history-initiative/funded-projects.

FUNDING OPPORTUNITY DETAILS

FUNDING PRIORITIES

For the Fiscal Year 2022 grant cycle, the Working Lands Enterprise Board (WLEB) plans to award Standard Business Grants in the range of \$10,000-\$24,999. Details about other business funding opportunities can be found on the Working Lands website: https://workinglands.vermont.gov/

The WLEB will not fund water quality or soil health equipment and infrastructure projects that are eligible for funding under existing programs of the Vermont Agency of Agriculture, Food and Markets. For more information on these funding opportunities, see https://agriculture.vermont.gov/water-quality/assistance-programs.

AWARD AMOUNT AND MATCHING REQUIREMENT

Grants will be awarded in the range of \$10,000-\$24,999. **Matching funds** are required in an amount equal to, or greater than, 100% of the Working Lands Enterprise funds requested. Matching funds may be comprised of either cash or in-kind sources (for more information, see *Application Questions: F. Budget*

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Template and Narrative). Match sources must be identified by the time of application submission and in place by the time of grant agreement signing (estimated January 2022).

WLEB is willing to consider match waivers or lower match requirements for applicants who demonstrate outstanding need. Thorough explanation for a match waiver or reduction request must be provided the application's Budget Narrative section.

PROJECT LENGTH

Standard Business Grant projects will be 12 months in duration.

FUNDING SOURCE

Grants are funded through a State of Vermont legislative appropriation, with additional philanthropic contributions.

ELIGIBILITY

ELIGIBLE APPLICANTS

Business grantee organizations must be based in Vermont and registered with the Secretary of State at the time of application submission. All business ownership structures are eligible (e.g., Partnerships, Limited Liability Corporations, Sole Proprietorships, Cooperatives, Corporations, S Corporations, L3Cs; and/or non-profits that are involved in the production of agriculture and/or forest products). Applicants must be in compliance with all state regulations (i.e., water quality, taxes, child support) and in good standing with the State of Vermont at the time of submitting an application and must remain so during the entire grant period.

Previous recipients of Working Lands Business Grants in the amount of \$20,000 or less are eligible to reapply for funding during Fiscal Year 2022. Previous recipients of Working Lands grants for more than \$20,000 are not eligible to apply for further Working Lands funding until three years after the start date of their previous grant (i.e., FY19 and earlier grantees are eligible to apply this year). Applicants who have received Working Lands grants in the past will be asked to measure and report on the results of previously funded projects and demonstrate how continued funding will be used to grow or improve their operation.

ELIGIBLE PROJECTS

Projects eligible for funding include:

- Market development, marketing plans, and sales strategy development;
- Research and development; and/or
- Infrastructure improvements
- Energy focused improvements

Project activities for these grants may include:

- Market development: accessing new markets and securing new customers, including institutional
 and wholesale market expansion; costs associated with achieving humane and/or organic
 certification costs relevant to marketing (i.e., brand development, promotion, public relations)
- Research and development: testing new systems or technologies; developing innovative

SECTION I: PROGRAM OVERVIEW AND FUNDING FLIGIBILITY

- solutions to production issues
- Infrastructure development: project specific planning, permitting, and/or engineering or architectural plans; purchase and/or construction of physical assets (i.e., building and equipment costs)
- Energy focused projects: related to energy efficiency or renewable energy generation; projects may include, but are not limited to: lighting, refrigeration/cooling, heat pumps, solar panels, low-energy water management, ventilation systems, and/or energy generation. Project costs can include equipment, installation, and/or technical assistance.

RELATED FUNDING OPPORTUNITIES & RESOURCES

VAAFM offers a range of funding opportunities for agriculture-related organizations, which can be found at agriculture.vermont.gov/grants. In addition, business planning and assistance resources available to the Vermont agricultural community can be found at agriculture.vermont.gov/businessdevelopment/planning

II. APPLICATION PROCESS AND CONTENT

HOW TO APPLY

Applications must be submitted via the online grants management system, WebGrants, at agriculturegrants.vermont.gov between Tuesday, September 21st, 2021 at 12:00 PM (noon) and Monday, November 1st, 2021 at 11:59 PM. Paper applications will not be accepted. Application components are outlined below as they will appear in WebGrants.

Agency of Agriculture, Food and Markets staff are available to provide assistance during State of Vermont business hours, Monday - Friday, 7:45 AM to 4:30 PM. Please read the complete application guide at https://agriculture.vermont.gov/grants/howtoapply before requesting support. Please plan ahead, as assistance may not be available shortly before deadlines.

Applicants will be contacted by email in **January 2022** regarding the acceptance or denial of their application based on review and scoring criteria (see Section III. Application Review and Scoring).

APPLICATION QUESTIONS

A. Applicant Information

- Organization Name
- Type of Legal Entity (e.g. sole proprietorship, LLC, cooperative, 501(c)(3), etc.)
- Contact Name
- Applicant Title
- Phone Number
- Email
- Physical Address
- County
- Primary product category
- Secondary product category
- Demonstration of applicant compliance with state regulations and good standing with the State
 of Vermont e-signature and date
- How did you learn about this grant opportunity?
- Interest in receiving Working Lands related e-news/events/funding opportunity updates by email (Yes/No)
- Willingness to share contact information with other state and federal funders (Yes/No)

B. Project Information

- Project Title
- Project Category (drop down menu)
- Working Lands Funds Requested (\$)
- Matching Funds Committed (\$) *Please note: must be a minimum of 100% of the amount of funds requested
- Have you received grants for this specific project (not as an organization), in the past five years?

- Please list grants received
- Are you a previous Working Lands Grantee?
 - o If so: In what year? What was the grant amount?
- Please list other grants you are applying for in conjunction with this grant. If none, please enter N/A
- Have you received a grant from the State of Vermont or from the Federal government in the past?
 - o If so, were these grants successfully completed? If not, please indicate why.
 - o If your previous funding includes a Working Lands grant, please indicate specific outcomes achieved (1800 character limit).
 - Please provide any additional comments on your previous State of Vermont and/or Federal government grants (optional).
- **Project Summary** (2000 character limit): Provide a brief overview of your project, including how requested and matching funds will be used. Explain why your project is being proposed and what makes it timely and important.

C. Organization Information

- **Business Description** (1500 character limit): Describe the business in terms of activities, products, markets, and number of years in business.
- Select your Stage of Business Development from the dropdown menu. For more information, review the definitions for the different stages of business development.
- Organization Description (2000 character limit): Describe your organization overall, including relevant experience and successes. Describe the core team of individuals who will be involved in the project and their expertise that will contribute to project success.
- Has this organization been in operation for more than two years? If not, how many years of organizational management experience is held by those in leading staff position(s)?
- Describe the relationship and expertise of any partner organizations expected to participate in the project.
- Please list any memberships in associations/trade organizations.
- Business Plan: Attach a copy of your current business plan. If your proposed project is not already a
 component of your business plan, please provide a cover letter documenting how the proposed
 project complements your plan. For those who do not currently have a business plan, please feel
 free to utilize this Business Plan Template.
 - Business Plan Completion Date:
- **Business Viability** (2000 character limit): Describe your efforts to build financial viability and promote overall business sustainability beyond the grant period.
- Marketing Plan (2000 characters max): Describe how this project's marketing strategy or plan relates to the overall business plan, such as how pricing and/or branding strategy increase revenues.
- Financial Information (2000 character limit): Explain why Working Lands Business Grant funds are needed, and how the project would or would not move forward without these funds. Be specific and describe efforts to fund this project with other sources and why those efforts have not been sufficient.
 - Select all/any that apply:
 - Without this grant, this project wouldn't happen
 - Without this grant, an urgent window of opportunity would be missed
 - Without this grant, the project would have a lower probability of success

- Without this grant, this project would happen in a less desirable fashion
- This project would possibly happen, as planned, without these grant funds
- What methods are you using for accounting systems (e.g. Quickbooks, formatted excel spreadsheet, contractor)?
- What system will you use to track grant project expenses?
 Do you have a system in place to track employee time associated with this grant both time paid by the grant and in-kind time used for matching purposes?

D. Project Outcomes and Impact

- **Business Impact** (1500 character limit): Describe the intended outcomes of your project (e.g., change in production, sales, marketing, staff positions, business growth, etc.).
- Goals and Expected Measurable Outcomes: Complete the matrix identifying the intended goals and measurable outcomes of the proposed project (a minimum of three, and not more than five).

Each goal must have a corresponding expected measurable outcome. Outcomes must be discrete and attainable within the 12 -month period of the grant (ending in approximately March/April 2023. Applicants are encouraged to include at least two of the Working Lands Results-based Accountability outcomes (increased income, jobs, product output, and/or acres in active use). Other goals may relate to sales, new markets accessed (specify school, hospital, restaurant, wholesale or retail accounts, etc.)

Note: All outcomes must be quantitative and measurable. Please refer to Writing Goals, Performance Measures, and Outcomes for guidance and examples.

Goals	Performance Measures	Expected Measurable Outcomes
Example: Increase early tomato production to help satisfy local demand	Example: Pounds of tomatoes harvested and sold in June and July	Example: Increase from 100 lbs to 200 lbs of "early" tomatoes harvested in June and July

Projected Impact on Product Output

- What units of measurement are used by your business for product output (e.g., jars, cases, pounds, board feet)?
- What is the current annual product output of your business, i.e., number of units produced?
- o Will this project result in increased product output for your business?
 - If so, by how much is product output anticipated to increase (in percent)? What percentage of the predicted additional output does your business already have a market or purchasing commitments for? If applicable, upload any relevant letters of commitment.

Projected Impact on Sales and Margin

- o What were your annual gross sales in the past 12 months?
- o Will this project result in increased gross sales for your business?
 - If so, by how much are sales anticipated to increase?
- Will this project result in increased overall operating margin?
 - If so, by how much is overall operating margin anticipated to increase?
- o If applicable, what is the price for raw materials purchased from your supplier?
- If applicable, please list the wholesale cost per unit and the intended suggested retail price (SRP).

Projected Impact on Employment

- o How many full-time employees do you currently employ?
- Will this project increase the number of full time employees?
 - If so, how many anticipated Full Time Equivalent (FTE) jobs will be added as a result of this project?

Projected Impact on Acreage in Production

- Within your business, what is the current total acreage in production?
- Will this project result in increased acreage in active production?
 - If so, how many new acres will be used?

E. Project Work Plan: Enter at least five project activities into the Project Work Plan table (1000-character limit per field):

- Project Activity Describe the activities (i.e.milestone tasks) that are necessary to accomplish
 your project objectives. Include your performance monitoring/data collection activities. If you
 request funds for travel, these activities must also be included.
- Personnel/Responsible Parties Indicate the project participants who will do the work involved in each activity, including yourself, employees, and/or contractors. Any personnel or contractors referenced in your budget must be included in the work plan to demonstrate their role and justify associated funds.
- Estimated Timeline/Completion Date Identify your project timeline, including activity start date and projected completion date. Project activities must be completed within the 12- month grant period ending in March/April 2023.

Project Activity	Personnel/Responsible Parties	Estimated Timeline/Completion

- **F. Budget Template and Narrative:** Provide a detailed budget, including Working Lands funds requested and other funding sources supporting the project as matching funds. Costs incurred prior to the signing of the grant agreement are not eligible.
 - **Budget Template:** Enter each line item of your budget into the appropriate field. Your budget should include any other funding sources supporting the proposed project and a match totaling 100% or more of Working Lands funds requested.
 - Examples of cash match include funds in the bank, third party funds, and applicant labor directly associated with the proposed project
 - Examples of in-kind match include goods or services provided during the grant period for which no expenditure is made (e.g. contractors, consultants, or equipment provided pro bono; volunteer labor)
 - o **Indirect costs** (i.e. facilities/administrative costs) are allowed for up to 10% of requested Working Lands Grant funds. Additional indirect costs may be used as match.

Matching Funds Example:

- \$20,000 Working Lands grant request x 10% = \$2,000 (up to \$2,000 could be indirect costs)
- \$20,000 x 1 = \$20,000 minimum cash or in-kind match (could include additional indirect costs)
- \$20,000 + \$20,000 = \$40,000 total project cost (grant request + match amount

Expense Category	Working Lands Request	Applicant Contribution		Match Source	Details/Purpose	Total
		Cash	In-Kind			
Salaries/Wages (Personnel)						
Benefits						
Travel						
Machinery/Equipment						
Supplies						
Contractual						
Other Direct Costs				/*		
Indirect Costs				/		
TOTAL						

- Budget Narrative (1000 character limit for each question):
 - Describe how Working Lands grant funds in each budget category will be used to support your project.
 - Provide the source(s) for all matching funds with timeline for securing these commitments.
 If a match waiver is requested, provide justification here. (Match waivers are granted at discretion of the WLEB.)

III. APPLICATION REVIEW AND SCORING

APPLICATION REVIEW

Working Lands Business Grant funds will be awarded to projects benefitting agriculture and forest-based businesses through a competitive review process. A committee of Working Lands Enterprise Board members, state agency staff, and industry stakeholders will review submitted applications and make funding recommendations to the full Working Lands Enterprise Board (WLEB). The WLEB will make final decisions for official approval of awarded projects. Applicants will be notified by email of application approval or denial in January of 2022. Unsuccessful applicants will receive feedback on their application from the Working Lands Enterprise Board.

APPLICATION SCORING

Criteria that will inform scoring of application quality are as follows:

Quality of Proposal: The proposal is comprehensible and clear, and the proposed project fits within the eligibility criteria outlined in the Request for Applications. (20 points)

Innovation: The business model surrounding a product, service, or process is perceived as creative, new, and/or responsive to current gaps and needs. The proposed project suggests there will be new ideas or business models deployed which may include but are not limited to showing a new solution to an old problem, creating a new product or crop, commercializing a researched product or process. (5 points)

Business Viability: The organization possesses characteristics of a viable business (solid financial management system, diverse markets, partnerships, strong internal business management and skill set within leadership, etc.) (15 points)

Business Plan: The business plan is complete, well-conceived, and illustrates that a grant to the business would be a good use of State funds. The project as described is justified by the business plan and will help the business meet its future goals. (10 points)

Financial Need: The applicant demonstrates a clear need for services from working lands businesses and a clear need for Working Lands Enterprise funding. *The applicant has sought other sources of funding, and the project cannot be fully funded through other sources. If Working Lands funds are not received, this project will happen with a lower probability of success or would not happen, and/or an urgent window of opportunity would be missed. (5 points)

Outcomes/Impact: The applicant demonstrates how the business will enhance Vermont's working landscape, with performance outcomes that may include job creation and retention; increased sales; increased product output; increased and/or retained acres in active forestry or agricultural use. (15 points)

Goals and Expected Measurable Outcomes: Proposed goals and outcomes are relevant to the project, are explained clearly in the proposal, are significant according to scale of the business, and are realistically achievable within the project period of 18 months. (15 points)

Local Sourcing/Production: Applicant proposes creating products and/or using raw materials produced within the State of Vermont. Proposals will be less competitive that do not source locally.

SECTION III: APPLICATION REVIEW AND SCORING

Letters of Commitment demonstrate the project partners' involvement and identify the specific contributions they will make to ensure the project's success. (5 points) Content could include:

- Description of previous collaboration with applicant;
- o The role the partner/stakeholder will play in the proposed project;
- o Financial support they will contribute (if applicable); and
- o Type and value of any in-kind support they will provide labor, facility space, equipment.
- Estimated # of units to be supplied/purchased from applicant

Letters of Support articulate general support for the grant request. Support letters reference involvement with applicant and/or the community and/or explain how the funding will help address a need or solve a problem. Content could include:

- o Description of services or individuals that benefited from applicants work,
- o Expression of interest in how the funding will benefit the community.

Budget: Applicant has prepared a clear budget reflecting realistic, well-planned components, including required matching funds. Budget narrative support and further details items in budget table. (10 points)

IV. GRANT MANAGEMENT AND REPORTING

GRANT AGREEMENT & PAYMENT

Prior to receiving funding, successful applicants must sign a grant agreement with the Vermont Agency of Agriculture, Food & Markets (VAAFM) indicating their intent to complete the proposed project and authorizing VAAFM to monitor progress. The grant agreement will include provisions (terms and conditions) set by the State of Vermont as well as any program-specific requirements.

Review Attachment C - Standard State Provisions for Contracts and Grants (revised 12/15/2017) at bgs.vermont.gov/purchasing-contracting/forms for the most recent State of Vermont grant provisions.

Prior to commencement of work and release of any payments, grantees must submit:

- A current IRS Form W-9 (Request for Taxpayer Identification Number and Certification), signed within the past six months (not required if organization is a previous State of Vermont grant recipient)
- A certificate of insurance consistent with the requirements set forth in Attachment C of the grant agreement (not required if grantee already has a current certificate of insurance on file with VAAFM)
- A completed Act 154 Good Standing Certification find this form at finance.vermont.gov/vendorsand-grantees
- Documentation that verifies pledged matching funds, as applicable.

GRANTEE PAYMENT SCHEDULE

Working Lands Business Grant payments are made on a reimbursement basis, after costs have been incurred, and require documentation of project expenditures (e.g., receipts, paid invoices) to substantiate the total dollar amount of each claim for payment. Grant funds must be matched at a 100% (one-to-one) rate of cash or in-kind services, in accordance with the grant budget.

After grant agreements are fully executed, i.e., have been approved and signed by all parties, Working Lands Grant funds are typically disbursed according to the following schedule:

- Up to 40% of the grant award following receipt and approval of an initial claim for payment via WebGrants containing documentation of expenditures to date for which reimbursement is requested
- Up to an additional 40% of the grant award (80% total) at the mid-point of the project, pending completion and approval of the Interim Report and a second claim containing documentation of project expenditures to date for the requested reimbursement AND matching expenses at one-toone ratio
- Final 20% (or other remaining amount) of the grant award, pending receipt and approval of the
 Final Report demonstrating completion of project deliverables and satisfactory achievement of

SECTION IV: GRANT MANAGEMENT AND REPORTING

measurable project outcomes, and a final claim, including documentation of project expenses, both claimed and matching

REPORTING REQUIREMENTS

Prior to receipt of the second and third grant payments, respectively, grant recipients must complete interim and final status reports in WebGrants. Reports will include a narrative of project accomplishments to date, progress on meeting expected goals and outcomes, and high-resolution digital photos in jpg format that demonstrate project work. Final reports will require data regarding project-related changes in sales, product output, employment, and acreage in active production. Grantees must also complete an Annual Survey one year following and two years following the grant end date. Grantees will be expected to collaborate with VAAFM staff to measure the impact of their project on their business or organization to promote optimal stewardship of state-awarded funds.

Grantees must be willing to share project details, including successes and challenges, with the public, the WLEB, and the media, which illustrate how the grant is impacting Vermont's working lands economies. This may occur through legislative briefings, media inquiries, press events on location, and/or site visits from VAAFM staff, WLEB members, and/or their stakeholder partners.

APPENDIX A: PROGRAM PROVISIONS

Working Lands Grant agreements are held between the State of Vermont and the business or, where applicable, the business entity. Should the business entity cease to exist, or if the business entity to which this grant is issued becomes inactive, the State may suspend or cancel this Grant immediately, and the State shall be under no obligation to pay or further pay grantee.

Ready to begin work: Grantee must be ready to begin project work immediately following execution of this grant agreement. If grantee anticipates a delay or experiences a delay of more than two months, grantee shall submit to the grant manager via email an explanation for the delay and note the extent to which the delay will/will not impact project completion. Similarly, grantees should submit their initial claim for funds reimbursement within two months of receipt of the grant agreement. An explanation must be sent to the grant administrator if no request for reimbursement is anticipated within the first two months of the grant.

Publicly known and open to inspection: Except for grantee proprietary and personal identifying data, as noted per 1 V.S.A. § 317(c), grantee names, projects, the amount of grant awards, and all other information regarding Working Lands grant projects are considered public information and are open to inspection. Grantee can also anticipate communication from other Working Lands partners and stakeholders regarding project successes and accomplishments.

Grantee Confidential and/or Proprietary Information: Grantee is responsible for noting all information, data, project results and narrative text which it considers confidential and/or proprietary in its reports and communications with the state. Grantee financials are automatically classified as confidential by the state.

Working Lands Enterprise Initiative, as a public instrumentality, is subject to the Vermont Public Records Law, 1 VSA § 315 - 320. The statute contains specific exemptions for tax-related information of persons, financial information of an individual or business, and trade secrets. This information will be held in confidential files by the Working Lands Enterprise Board and will not be available for public inspection under the Public Records Law.

The Working Lands Enterprise Board and the state of Vermont consider the following information about applicants to be subject to public record: contact information of applicants; names, description, and contact information of applying enterprise or organization; the purpose and amount of any Working Lands Enterprise Funds received; and grantee communications. Other information may be shared in aggregate form (without identifying individual business info).

Acknowledgement: All meetings and gatherings held as a result of this grant will recognize the Vermont Agency of Agriculture, Food and Markets and the Working Land Enterprise Board as a funder. Written and electronic materials produced shall include text acknowledging the same and shall also feature a Vermont Agency of Agriculture, Food and Markets graphic. Grantee may be required to reprint event flyers, posters, and/or brochures or repost meeting announcements if the State learns of grantee's failure to acknowledge the Working Lands Enterprise Board as a funder.

Tax Implications: We recommend that all entities consult with a tax accountant as needed regarding how to report grant awards for tax purposes, including advising on your tax return. State of Vermont staff and Working Lands partners are not authorized to advise or provide input on tax-related information, including the completion of federal forms.